

ID: CCA-515254-12

Number: **201248018**

Release Date: 11/30/2012

Office:

UILC: 108.08-00

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**From:**

**Sent:** Tuesday, May 15, 2012 2:54 PM

**To:**

**Cc:**

**Subject:** RE: Question re: no election filed for COD

Take a look at Rev. Proc 2009-37. TP must make an election. See section 2.04 and section 2.12, which provides for an extension of time to make the election. See also § 7 – transition rule. In general, if a tp fails to make the election they can't use the deferral provision. There might be relief under § 1.9100 of the regs.